

COUNTY OF ROANOKE, VIRGINIA
 Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended June 30, 2005
 (Unaudited)

	Original Budget	Final Budget, as Amended	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
General property taxes	\$ 93,189,846	\$ 81,093,247	\$ 81,447,134	\$ 353,887
Other local taxes	27,455,000	27,665,377	28,102,659	437,282
Permits, fees, and licenses	633,577	715,738	694,048	(21,690)
Fines and forfeitures	599,200	599,200	700,301	101,101
Use of money and property	808,173	824,514	975,591	151,077
Charges for services	2,397,200	3,511,960	3,376,174	(135,786)
Intergovernmental revenues	11,660,728	29,786,054	28,586,513	(1,199,541)
Miscellaneous	10,512,069	1,856,001	2,195,785	339,784
Total revenues	<u>\$ 147,255,793</u>	<u>\$ 146,052,091</u>	<u>\$ 146,078,205</u>	<u>\$ 26,114</u>
Expenditures:				
General government:				
Board of supervisors	\$ 347,485	\$ 389,573	\$ 371,385	\$ 18,188
County administrator	237,425	306,265	301,959	4,306
Community relations	206,787	204,955	197,754	7,201
Human resources	552,399	566,784	557,019	9,765
County attorney	453,433	469,842	452,794	17,048
Commissioner of revenue	687,383	780,238	752,586	27,652
Assessor	901,398	982,025	962,469	19,556
Treasurer	720,643	870,893	766,496	104,397
Risk management	2,694,267	351,081	351,081	-
Assistant county administrator -				
Management services	131,587	138,150	135,974	2,176
Finance	1,136,998	1,241,593	1,195,052	46,541
Management and budget	223,138	260,712	253,994	6,718
Procurement	316,907	409,123	403,534	5,589
Electoral board and officials	272,397	312,249	307,985	4,264
Judicial administration:				
Circuit court	197,068	279,144	235,607	43,537
General district court	40,878	40,878	39,839	1,039
Special magistrates	1,655	3,155	2,693	462
J and D Court	13,429	13,606	15,635	(2,029)
Clerk of the circuit court	873,333	982,761	972,344	10,417
Law library	41,735	131,284	37,337	93,947
Commonwealth attorney	650,406	740,083	689,343	50,740
Public safety:				
Sheriff and police	9,565,393	12,577,346	11,992,954	584,392
E911 maintenance	970,000	1,472,176	756,712	715,464
Fire and rescue services	8,723,425	10,449,870	10,248,227	201,643
Confinement and care of prisoners	4,586,578	4,784,340	4,777,496	6,844
Court service unit	857,405	659,452	629,810	29,642
VJCCCA grant	360,144	430,867	324,755	106,112
Animal control	402,487	391,986	381,831	10,155

See accompanying notes to required supplementary information.

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA
 Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended June 30, 2005
 (Unaudited)

	Original Budget	Final Budget, as Amended	Actual	Variance with Final Budget Positive (Negative)
Public works:				
General services administration	1,294,265	1,543,250	1,334,206	209,044
Refuse disposal	4,580,879	4,767,593	4,322,322	445,271
Maintenance of general buildings and grounds	2,856,320	2,998,804	2,962,522	36,282
Engineering	2,523,624	3,122,270	2,987,765	134,505
Inspections	895,497	945,947	906,740	39,207
Garage complex	346,392	204,883	169,956	34,927
Health and welfare:				
Mental health	-	21,675	21,583	92
Psychiatrically disabled	-	10,800	10,800	-
Public health	459,403	459,403	459,403	-
Social services administration	3,594,219	4,148,690	3,761,542	387,148
Comprehensive services act	5,037,171	5,176,213	4,787,086	389,127
Public assistance	2,619,500	3,325,057	3,275,441	49,616
Institutional care	33,100	33,100	31,320	1,780
Social services organizations	168,585	168,585	168,585	-
Parks, recreation and cultural:				
Assistant county administrator - Human services	181,486	190,296	189,500	796
Parks and recreation	3,479,027	4,017,106	3,424,788	592,318
Library	2,220,204	2,445,349	2,374,123	71,226
Cultural enrichment	167,068	228,516	153,825	74,691
Community development:				
Planning and zoning	597,487	711,060	487,741	223,319
Cooperative extension program	94,129	96,129	69,036	27,093
Economic development	602,226	623,274	610,633	12,641
Public transportation	273,000	786,142	319,697	466,445
Contribution to human service organizations	95,050	95,050	94,450	600
Miscellaneous	6,133,955	1,097,336	1,108,241	(10,905)
Total Expenditures	\$ 74,418,770	\$ 77,456,959	\$ 72,145,970	\$ 5,310,989
Excess of revenues over expenditures	72,837,023	68,595,132	73,932,235	5,337,103
OTHER FINANCING SOURCES (USES):				
Transfer in	\$ -	\$ 32,267	\$ 32,267	-
Transfers out	(72,837,023)	(75,053,769)	(74,698,432)	355,337
Total other financing sources (uses), net	\$ (72,837,023)	\$ (75,021,502)	\$ (74,666,165)	\$ 355,337
Net change in fund balances	\$ -	\$ (6,426,370)	\$ (733,930)	\$ 5,692,440
Fund balances at beginning of the year	18,543,642	18,373,879	19,461,687	1,087,808
Fund balances at end of year	\$ 18,543,642	\$ 11,947,509	\$ 18,727,757	\$ 6,780,248

See accompanying notes to required supplementary information.
 See accompanying independent auditors' report.

County of Roanoke, Virginia
 Required Supplementary Information
 Schedule of Funding Progress for County of Roanoke and Roanoke County Public Schools
 For the Year Ended June 30, 2005
 (Unaudited)

Virginia Retirement System

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Over (Under) Funded Actuarial Accrued Liability (OAAL)	Funded Ratio	Covered Payroll	OAAL as a Percentage of Covered Payroll
A. County of Roanoke Employees:						
June 30, 2002	\$ 97,512,491	\$92,940,141	\$ 4,572,350	104.92	\$ 29,312,601	15.60%
June 30, 2003	98,844,881	101,251,910	(2,407,029)	97.62	30,370,170	-7.93%
June 30, 2004	100,552,710	110,191,426	(9,638,716)	91.25	31,704,717	-30.40%
B. Roanoke County School Board Non-Professional Employees:						
June 30, 2002	\$ 22,386,335	\$ 18,095,862	\$ 4,290,473	123.71	\$ 5,608,779	76.50%
June 30, 2003	22,268,632	19,019,131	3,249,501	117.09	5,998,434	54.17%
June 30, 2004	22,404,166	20,015,179	2,388,987	111.94	5,998,260	39.83%

See accompanying independent auditors' report.

COUNTY OF ROANOKE, VIRGINIA

Notes to Required Supplementary Information For the Year Ended June 30, 2005 (Unaudited)

Budgetary Accounting and Control

- *Annual Budget Adoption* - Annual budgets are legally adopted for the General, Debt Service, and School Board Component Unit Operating Funds. The Debt Service Fund is budgeted for principal and interest payments to be paid. Capital Project Funds are budgeted on a project basis. The County follows these procedures in establishing the budgetary data reflected in the financial statements. The Code of Virginia requires adoption of a balanced budget by June 30 of each year. The County Board of Supervisors formally adopted the fiscal year 2004-2005 budget appropriation on June 8, 2004.
- *Budgetary Basis of Accounting* - The General Fund budget is adopted on the modified accrual basis of accounting, a basis of accounting consistent with accounting principles generally accepted in the United States of America.
- *Budgetary Process* - At least sixty days prior to June 30, the County Administrator submits to the Board of Supervisors a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain citizen comments. Prior to June 30, the budget is legally enacted through an ordinance passed by the County Board of Supervisors.
- *Budgetary Controls* - Legal budgetary control is maintained at the fund level. However, for management purposes, the budget is segregated into three categories: personnel, operating, and capital expenditures by department. The Department Head may use discretion to transfer from one category to another as long as the departmental total does not change. County debt is segregated into a separate fund for budgetary purposes. The County Administrator may authorize or delegate the authorization of a transfer of any unencumbered balance or portion thereof from one department to another within a fund. All other transfers require approval of the Board of Supervisors. Formal budgetary integration into the financial accounting system is employed as a management control device during the year for the governmental type funds. Management control is maintained at the category level (i.e. personnel, operating, capital) and supplemental appropriations during the year-end cannot exceed the undesignated fund balance. Actual expenditures and operating transfers out may not legally exceed budget appropriations at the fund level. Unspent appropriations lapse at year-end for legally adopted budgets. The Board of Supervisors must approve any budget amendments increasing or decreasing appropriations. Major amendments are budget amendments that exceed the lesser of one percent of the original budget or the sum of \$500,000. These major amendments must go through the same public hearing requirements as the original budget.